

STATE OF WISCONSIN
DEPARTMENT OF HEALTH AND FAMILY SERVICES
DIVISION OF MANAGEMENT AND TECHNOLOGY
BUREAU OF FISCAL SERVICES

ACCOUNTING PROCEDURE

TOPIC: Section 13--Tax 6.0	EFFECTIVE DATE: 5/15/97
TITLE: Sales Tax Exempt Numbers	REVISION DATE:
AUTHORIZED BY: Cheryl Thompson, Deputy Director	PAGE 1 OF 5

BACKGROUND

Chapter 77.54(9a), Wis. Stats., states that sales to the state and any agency thereof are exempt from taxation on purchases under the Wisconsin Sales and Use Tax Law. Agencies have requested the State Controller's Office and State Bureau of Procurement to request sales tax exempt numbers from the Department of Revenue (DOR). DOR finally agreed that the long-standing position that state agencies do not need an exempt number needed to be reviewed.

The State Controller's Office provided DOR with an application for a sales tax exempt number for each state agency. DOR responded by assigning a tax exempt number for each state agency. This will be helpful for state staff who are asked for a tax exempt number when making business related purchases of goods and services, as well as travel related items such as lodging.

PROCEDURES

1. The attached Sales & Use Tax Certificates (CES Numbers) are to be used for official state business purposes only.
2. Each organization needs to make sure that all staff who are involved in purchasing and/or making payments (accounts payable) are aware of and have access to the attached Sales and Use Tax Certificates (CES).
3. Employees need to make sure that the vendors they are making purchases from are aware of the DHFS's sales and use tax exemption.
4. When asked for by the vendor, employees should provide the appropriate CES number from the attached certificates. At the request of the vendor, a copy of the certificate may be faxed or mailed to the vendor. DHFS has received the following (3) certificates:

*	Dept. of Health and Family Services	CES # ES 40676
*	Child Abuse Protection Board	CES # ES 40662
*	Pregnancy Prevention Board	CES # ES 40692

5. Employees who are paying vendors (accounts payable staff) should make sure that vendors are not paid for sales and use tax from which DHFS is exempt.
6. This sales and use tax exemption applies to Wisconsin Sales and Use Tax. Other states may not honor this exemption for purchases made in their states.
7. Employees in travel status who pay for lodging should be exempt from the state and county sales taxes, as well as the local room taxes. In place of using the attached certificates, they may continue to use the procedures explained in the *Accounting Policy and Procedures Manual*- Section 12 - Travel, **Travel 1.5**.

REFERENCES

Wisconsin Statutes, Section 77.54(9a)

Accounting Policy and Procedures Manual- Section 12 - Travel, Travel 1.5

CONTACT PERSON

Harlan Olson
Accounts Payable/Preaudit
(608) 267-9301

SALES & USE TAX
CERTIFICATE OF EXEMPT STATUS (CES)
(Religious, Charitable, Scientific or Educational Organization)

Wisconsin Department of Revenue
PO Box 8902
Madison WI 53708-8902
PHONE (608) 266-2776
TDD (608) 267-1049

Sales **to** the below named organization are exempt from taxation on purchases under the Wisconsin Sales and Use Tax Law pursuant to Sec. 77.54(9a), Wis. Stats.

This certificate is valid until revoked by the Wisconsin Department of Revenue.

STATE OF WISCONSIN
DEPT OF HEALTH & FAMILY SERVCS
101 E WILSON
MADISON WI 53702

CES NUMBER ES 40676
DATE ISSUED 04/09/97

IMPORTANT:

Sales **to** your organization are taxable unless you furnish your supplier with the CES number shown above.

Sales **by** your organization may be subject to tax. If your organization has taxable sales, it must obtain a seller's permit and remit sales tax to the Department of Revenue.

SALES & USE TAX
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STATE OF WISCONSIN
CHILD ABUSE PROTECTION BOARD
101 E WILSON
MADISON WI 53702

CES NUMBER ES 40662
DATE ISSUED 04/09/97

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SALES & USE TAX
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STATE OF WISCONSIN
PREGNANCY PREVENTION BOARD
101 E WILSON
MADISON WI 53702

CES NUMBER
ES 40692
DATE ISSUED
04/09/97

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